UNITED STATES TAX COURT WASHINGTON, DC 20217

VASANT S. & PANNA V. KALE,)	
Petitioner,)	
V.) Docket No.	11323-11.
COMMISSIONER OF INTERNAL REVENUE,)	
Respondent)	
)	
)	
)	

ORDER OF DISMISSAL AND DECISION

This case was on the Court's October 22, 2012 trial calendar for Los Angeles, California. When the Court called it, petitioners did not appear. Counsel for respondent did appear and orally moved to dismiss it for lack of prosecution. Petitioners did have counsel, and the Court wanted to ensure that it is petitioners and not just their counsel, who defaulted. We ordered them to show cause why we shouldn't dismiss their case for lack of prosecution, and ordered them (and not just their lawyer) to be served. A review of the Court's records shows they never responded to the order to show cause, and it is therefore

ORDERED that Respondent's oral motion to dismiss for lack of prosecution is granted, and the Court's order to show cause dated October 22, 2012, is made absolute, this case is dismissed for lack of prosecution. It is also

ORDERED & DECIDED that there are deficiencies and penalties due from Petitioners as follows:

	Additions to Tax/Penalties			
	I.R.C. <u>§</u> §			
<u>Year</u>	<u>Deficiency</u>	6651(a)(1)	6662(a)	
2005	\$11,139.00	\$1,622.50	\$2,227.80	
2006	\$129,880.00	\$32,138.50	\$25,976.00	

(Signed) Mark V. Holmes Judge

Entered: **JAN 17 2013**